



PROPOSED RULE MAKING

CR-102 (June 2004)

(Implements RCW 34.05.320)

Do **NOT** use for expedited rule making

Agency: Office of the Secretary of State

- ☒ **Preproposal Statement of Inquiry was filed as WSR 09-15-009 ; or**
☐ **Expedited Rule Making--Proposed notice was filed as WSR _____; or**
☐ **Proposal is exempt under RCW 34.05.310(4).**

- ☐ **Original Notice**
☐ **Supplemental Notice to WSR _____**
☐ **Continuance of WSR _____**

Title of rule and other identifying information: (Describe Subject) Amending :

434-120-025 to include definitions of annual gross revenue and review;
 434-120-045 reference;
 434-120-107 clarifying tired financial requirements and removing a form;
 434-120-110 references;
 434-120-140 reference;
 434-120-240 reference;

Hearing location(s):

**Office of the Secretary of State
 Division of Corporations and Charities
 801 Capitol Way S
 Olympia, WA 98504**

Date: 10/27/2009 Time: 10:00 am

Submit written comments to:

Name: Rebecca Sherrell
 Address: Charities Program
 PO Box 40234
 Olympia, WA 98504-0234
 e-mail rsherrell@secstate.wa.gov
 fax (360)664-4250 by (date) 11/04/2009

Assistance for persons with disabilities: Contact

Sharon Baker by 11/03/2009 _____

TTY (800) 422-8683 or () _____

Date of intended adoption: 10/30/2009

(Note: This is **NOT** the **effective** date)

Purpose of the proposal and its anticipated effects, including any changes in existing rules:

The purpose of the proposal is to clarify terminology regarding financial reporting requirements and to refer to the rule regarding fees, rather than stating fees in each rule. The anticipated effect is a better understanding by the certified public accountants community regarding the role an individual CPA plays in the preparation and/or review of required filings within the Charitable Solicitation Act.

Reasons supporting proposal: The Charities Advisory Council to the Secretary of State has advised that the Certified Public Accountant community requested clarification of terminology in the rules regarding financial reporting requirements.

Statutory authority for adoption: 19.09.315, 19.09.540, 43.07.125

Statute being implemented: 19.09.500, 19.09.540

Is rule necessary because of a:

- Federal Law? ☐ Yes ☒ No
 Federal Court Decision? ☐ Yes ☒ No
 State Court Decision? ☐ Yes ☒ No
 If yes, CITATION:

DATE

09/04/2009

NAME (type or print)

Steve Excell

SIGNATURE

TITLE

Assistant Secretary of State

CODE REVISER USE ONLY

**OFFICE OF THE CODE REVISER
 STATE OF WASHINGTON
 FILED**

DATE: September 04, 2009

TIME: 8:51 AM

WSR 09-19-016

(COMPLETE REVERSE SIDE)

Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:

Name of proponent: (person or organization)

- ☐ Private
☐ Public
☐ Governmental

Name of agency personnel responsible for:

Name	Office Location	Phone
Drafting..... Pamela Floyd	801 Capitol Way S, Olympia, WA 98504-0234	360-725-0310
Implementation....Rebecca Sherrell	801 Capitol Way S, Olympia, WA 98504-0234	360-725-0380
Enforcement..... Jeff Even, Office of AG	1125 Washington St SE, Olympia, WA 98504-40100	360-586-0728

Has a small business economic impact statement been prepared under chapter 19.85 RCW?

☐ Yes. Attach copy of small business economic impact statement.

A copy of the statement may be obtained by contacting:

Name:

Address:

phone () _____

fax () _____

e-mail _____

☒ No. Explain why no statement was prepared.

No additional costs are imposed on businesses.

Is a cost-benefit analysis required under RCW 34.05.328?

☐ Yes A preliminary cost-benefit analysis may be obtained by contacting:

Name:

Address:

phone () _____

fax () _____

e-mail _____

☒ No: Please explain: These rules are adopting by reference without material change, Washington state statutes and are not required to do a cost-benefit analysis per RCW 34.05.328 (5)(iii).